

Taxation statistics 2009–10

Personal tax

Detailed tables index

Item	Label	Table 1	Table 2 A-C	Table 3 A-H	Table 4 A-E	Table 5 A-E	Table 6	Table 7	Table 8
Demographic									
Total individuals		X	C		X	X	X	X	X
Taxable individuals		X	A	X	X	X		X	
Non-taxable individuals		X	B	X	X	X		X	
Number of e-tax returns	Calc					X		X	
Number of tax agent cases	Calc					X		X	
Number of other self-preparer returns	Calc					X		X	
Rental Property Schedules	Calc								
Taxable income and tax									
Taxable income (excluding losses)	Calc	X	X	X	B	B		X	X
Mean taxable income	Calc		X	X					
Extra income tax (previously Complementary tax)	Calc					A		X	X
Gross Tax	Calc		X	X	A	A		X	
Average taxable income	Calc	X							
Net tax	Calc	X	A,C	X	A	A		X	X
Business net tax	Calc				A				
Non- business net tax	Calc				A				
Mean net tax	Calc		A,C	X					
Net tax ratio	Calc		A,C	X					
Average net tax	Calc	X							
Medicare levy	Calc	X	X	X	A	A		X	
Medicare levy surcharge	Calc	X	X	X	A	A		X	
HELP assessment debt	Calc	X	X	X	A	A		X	
Supplementary loan assessment debt	Calc	X				A			
Assessments issued	Calc		X	X	A	A			X
Tax payable	Calc				A	A		X	
Tax refundable	Calc				A	A		X	
Has private health insurance						A		X	
Income									
Salary or wages	1		X	X	B	B		X	X
Allowances; benefits; earnings; tips etc	2				B	B		X	
Salary, Wages, Allowances	Calc (item 1 and 2)								
Lump sum payments - assessable in full	3					B		X	
Lump sum payments - 5% assessable	3					B		X	
Eligible termination payments								X	
ETP excessive component								X	
Eligible termination payments - 5% assessable	Calc from 4							X	
Eligible termination payments - taxable at concessional rates	Calc from 5							X	
Eligible termination payments - taxable at other rates	Calc from 6							X	

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	Item	Label	Table 9	Table 10	Table 11	Table 12	Table 13 A-C	Table 14 A-E	Table 15 A-E
Demographic									
Total individuals			X	X	X	X		X	X
Taxable individuals							X		
Non-taxable individuals					X		X		
Number of e-tax returns	Calc							A	A
Number of tax agent cases	Calc							A	A
Number of other self-preparer returns	Calc							A	A
Rental Property Schedules	Calc								
Taxable income and tax									
Taxable income (excluding losses)	Calc	\$	X		X	X	X	B	B
Mean taxable income	Calc						X		
Extra income tax (previously Complementary tax)	Calc			X				A	A
Gross Tax	Calc						X	A	
Average taxable income	Calc								
Net tax	Calc		X		X	X	X	A	A
Business net tax	Calc								
Non- business net tax	Calc								
Mean net tax	Calc						X		
Net tax ratio	Calc						X		
Average net tax	Calc								
Medicare levy	Calc						X	A	A
Medicare levy surcharge	Calc						X	A	A
HELP assessment debt	Calc						X	A	A
Supplementary loan assessment debt	Calc			X				A	A
Assessments issued	Calc						X	A	A
Tax payable	Calc							A	A
Tax refundable	Calc							A	A
Has private health insurance									
Income									
Salary or wages	1						X	B	B
Allowances; benefits; earnings; tips etc	2	K						B	B
Salary, Wages, Allowances	Calc (item 1 and 2)								
Lump sum payments - assessable in full	3	R						B	B
Lump sum payments - 5% assessable	3	H		X				B	B
Eligible termination payments									
ETP excessive component									
Eligible termination payments - 5% assessable	Calc from 4								
Eligible termination payments - taxable at concessional rates	Calc from 5								
Eligible termination payments - taxable at other rates	Calc from 6								

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Detailed tables index

	Item	Label	Table 16	Table 17	Table 18	Table 19	Table 20	Table 21	Table 22 A-F
Demographic									
Total individuals								X	
Taxable individuals				X					
Non-taxable individuals									
Number of e-tax returns	Calc								
Number of tax agent cases	Calc								
Number of other self-preparer returns	Calc								
Rental Property Schedules	Calc		X						
Taxable income and tax									
Taxable income (excluding losses)	Calc	\$						B	
Mean taxable income	Calc								
Extra income tax (previously Complementary tax)	Calc							A	
Gross Tax	Calc							A	
Average taxable income	Calc								
Net tax	Calc							A	
Business net tax	Calc								
Non- business net tax	Calc								
Mean net tax	Calc								
Net tax ratio	Calc								
Average net tax	Calc								
Medicare levy	Calc							A	
Medicare levy surcharge	Calc							A	
HELP assessment debt	Calc							A	
Supplementary loan assessment debt	Calc							A	
Assessments issued	Calc							A	
Tax payable	Calc							A	
Tax refundable	Calc							A	
Has private health insurance								A	
Income									
Salary or wages	1							B	
Allowances; benefits; earnings; tips etc	2	K						B	
Salary, Wages, Allowances	Calc (item 1 and 2)								
Lump sum payments - assessable in full	3	R						B	
Lump sum payments - 5% assessable	3	H						B	
Eligible termination payments									
ETP excessive component									
Eligible termination payments - 5% assessable	Calc from 4								
Eligible termination payments - taxable at concessional rates	Calc from 5								
Eligible termination payments - taxable at other rates	Calc from 6								

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Detailed tables index

	Item	Label	Table 23	Table 24	Table 25 A-F	Table 26 A-I
Demographic						
Total individuals				X		
Taxable individuals						
Non-taxable individuals						
Number of e-tax returns	Calc					
Number of tax agent cases	Calc					
Number of other self-preparer returns	Calc					
Rental Property Schedules	Calc					
Taxable income and tax						
Taxable income (excluding losses)	Calc	\$				
Mean taxable income	Calc					
Extra income tax (previously Complementary tax)	Calc					
Gross Tax	Calc					
Average taxable income	Calc					X
Net tax	Calc					
Business net tax	Calc					
Non- business net tax	Calc					
Mean net tax	Calc					
Net tax ratio	Calc					
Average net tax	Calc					
Medicare levy	Calc					
Medicare levy surcharge	Calc			X		
HELP assessment debt	Calc					
Supplementary loan assessment debt	Calc					
Assessments issued	Calc					
Tax payable	Calc					
Tax refundable	Calc					
Has private health insurance						
Income						
Salary or wages	1					
Allowances; benefits; earnings; tips etc	2	K				
Salary, Wages, Allowances	Calc (item 1 and 2)					
Lump sum payments - assessable in full	3	R				
Lump sum payments - 5% assessable	3	H				
Eligible termination payments						
ETP excessive component						
Eligible termination payments - 5% assessable	Calc from 4					
Eligible termination payments - taxable at concessional rates	Calc from 5					
Eligible termination payments - taxable at other rates	Calc from 6					

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Detailed tables index

	Item	Label	Table 1	Table 2 A-C	Table 3 A-H	Table 4 A-E	Table 5 A-E	Table 6	Table 7	Table 8
Eligible termination payments – (ETP) taxable component total	4	I					B		X	
Commonwealth of Australia benefits & payments	5	A		X	X	B	B		X	
Commonwealth of Australia pensions & allowances	6	B				B	B		X	
Other Australian pensions or annuities									X	
Australian annuities and superannuation income streams taxable component taxed element	7	J					B		X	
Australian annuities and superannuation income streams taxable component untaxed element	7	N					B		X	
Australian annuities and superannuation income streams lump sum in arrears taxed element	7	Y					B		X	
Australian annuities and superannuation income streams lump sum in arrears untaxed element	7	Z					B		X	
Australian superannuation lump sum payments taxable component taxed element total	8	Q					B		X	
Australian superannuation lump sum payments taxable component untaxed element total	8	P					B		X	
Attributed personal services income	9	O					B		X	
Gross interest	10	L		X	X	B	B		X	
Dividends unfranked	11	S				B	B			
Dividends franked	11	T				B	B		X	
Franking credit	11	U				B	B		X	
Total dividends	Calc					B			X	
Employee share schemes discount from taxed upfront schemes – eligible for reduction	12	D					B		X	
Employee share schemes discount from taxed upfront schemes – not eligible for reduction	12	E					B		X	
Employee share schemes discount from deferral schemes	12	F					B		X	
Employee share schemes assessable discount on shares acquired pre-1 July 2009 and 'cessation time' occurred during the financial year	12	G					B		X	
Employee share schemes total assessable discount amount	12	B					B		X	
Employee share schemes TFN amounts withheld from discounts	12	C					B		X	
Employee share schemes foreign source discounts	12	A					B		X	
Distribution from partnership - PP - profit	13	N				B	B		X	
Distribution from partnership - PP - loss	13	N				B	B		X	
Distribution from trust - PP - profit	13	L					B		X	
Distribution from trust - PP - loss	13	L					B		X	
Landcare operation expenses P&T - PP	13	I					B		X	
Other deductions relating to distributions P&T - PP	13	X				B	B		X	
Net P&T distribution - PP	13					B	B		X	
Distribution from partnership - NPP - profit	13	O				B	B			
Distribution from partnership - NPP - loss	13	O				B	B			
Distribution from trust - NPP - profit	13	U				B	B			

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Detailed tables index

	Item	Label	Table 9	Table 10	Table 11	Table 12	Table 13 A-C	Table 14 A-E	Table 15 A-E
Eligible termination payments – (ETP) taxable component total	4	I		X				B	B
Commonwealth of Australia benefits & payments	5	A					X	B	B
Commonwealth of Australia pensions & allowances	6	B						B	B
Other Australian pensions or annuities								B	B
Australian annuities and superannuation income streams taxable component taxed element	7	J		X				B	B
Australian annuities and superannuation income streams taxable component untaxed element	7	N		X				B	B
Australian annuities and superannuation income streams lump sum in arrears taxed element	7	Y		X				B	B
Australian annuities and superannuation income streams lump sum in arrears untaxed element	7	Z		X				B	B
Australian superannuation lump sum payments taxable component taxed element total	8	Q		X				B	B
Australian superannuation lump sum payments taxable component untaxed element total	8	P		X				B	B
Attributed personal services income	9	O		X				B	B
Gross interest	10	L					X	B	B
Dividends unfranked	11	S						B	B
Dividends franked	11	T						B	B
Franking credit	11	U						B	B
Total dividends	Calc							B	B
Employee share schemes discount from taxed upfront schemes – eligible for reduction	12	D						B	B
Employee share schemes discount from taxed upfront schemes – not eligible for reduction	12	E						B	B
Employee share schemes discount from deferral schemes	12	F						B	B
Employee share schemes assessable discount on shares acquired pre-1 July 2009 and 'cessation time' occurred during the financial year	12	G						B	B
Employee share schemes total assessable discount amount	12	B						B	B
Employee share schemes TFN amounts withheld from discounts	12	C						B	B
Employee share schemes foreign source discounts	12	A						B	B
Distribution from partnership - PP - profit	13	N						B	B
Distribution from partnership - PP - loss	13	N						B	B
Distribution from trust - PP - profit	13	L		X				B	B
Distribution from trust - PP - loss	13	L		X				B	B
Landcare operation expenses P&T - PP	13	I		X				B	B
Other deductions relating to distributions P&T - PP	13	X						B	B
Net P&T distribution - PP	13							B	B
Distribution from partnership - NPP - profit	13	O						B	B
Distribution from partnership - NPP - loss	13	O						B	B
Distribution from trust - NPP - profit	13	U						B	B

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Detailed tables index

	Item	Label	Table 16	Table 17	Table 18	Table 19	Table 20	Table 21	Table 22 A-F
Eligible termination payments – (ETP) taxable component total	4	I						B	
Commonwealth of Australia benefits & payments	5	A						B	
Commonwealth of Australia pensions & allowances	6	B						B	
Other Australian pensions or annuities								B	
Australian annuities and superannuation income streams taxable component taxed element	7	J						B	
Australian annuities and superannuation income streams taxable component untaxed element	7	N						B	
Australian annuities and superannuation income streams lump sum in arrears taxed element	7	Y						B	
Australian annuities and superannuation income streams lump sum in arrears untaxed element	7	Z						B	
Australian superannuation lump sum payments taxable component taxed element total	8	Q						B	
Australian superannuation lump sum payments taxable component untaxed element total	8	P						B	
Attributed personal services income	9	O						B	
Gross interest	10	L						B	
Dividends unfranked	11	S						B	
Dividends franked	11	T						B	
Franking credit	11	U						B	
Total dividends	Calc							B	
Employee share schemes discount from taxed upfront schemes – eligible for reduction	12	D						B	
Employee share schemes discount from taxed upfront schemes – not eligible for reduction	12	E						B	
Employee share schemes discount from deferral schemes	12	F						B	
Employee share schemes assessable discount on shares acquired pre-1 July 2009 and 'cessation time' occurred during the financial year	12	G						B	
Employee share schemes total assessable discount amount	12	B						B	
Employee share schemes TFN amounts withheld from discounts	12	C						B	
Employee share schemes foreign source discounts	12	A						B	
Distribution from partnership - PP - profit	13	N						B	
Distribution from partnership - PP - loss	13	N						B	
Distribution from trust - PP - profit	13	L						B	
Distribution from trust - PP - loss	13	L						B	
Landcare operation expenses P&T - PP	13	I						B	
Other deductions relating to distributions P&T - PP	13	X						B	
Net P&T distribution - PP	13							B	
Distribution from partnership - NPP - profit	13	O						B	
Distribution from partnership - NPP - loss	13	O						B	
Distribution from trust - NPP - profit	13	U						B	

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	Item	Label	Table 23	Table 24	Table 25 A-F	Table 26 A-I
Eligible termination payments – (ETP) taxable component total	4	I				
Commonwealth of Australia benefits & payments	5	A				
Commonwealth of Australia pensions & allowances	6	B				
Other Australian pensions or annuities						
Australian annuities and superannuation income streams taxable component taxed element	7	J				
Australian annuities and superannuation income streams taxable component untaxed element	7	N				
Australian annuities and superannuation income streams lump sum in arrears taxed element	7	Y				
Australian annuities and superannuation income streams lump sum in arrears untaxed element	7	Z				
Australian superannuation lump sum payments taxable component taxed element total	8	Q				
Australian superannuation lump sum payments taxable component untaxed element total	8	P				
Attributed personal services income	9	O				
Gross interest	10	L				
Dividends unfranked	11	S				
Dividends franked	11	T				
Franking credit	11	U				
Total dividends	Calc					
Employee share schemes discount from taxed upfront schemes – eligible for reduction	12	D				
Employee share schemes discount from taxed upfront schemes – not eligible for reduction	12	E				
Employee share schemes discount from deferral schemes	12	F				
Employee share schemes assessable discount on shares acquired pre-1 July 2009 and 'cessation time' occurred during the financial year	12	G				
Employee share schemes total assessable discount amount	12	B				
Employee share schemes TFN amounts withheld from discounts	12	C				
Employee share schemes foreign source discounts	12	A				
Distribution from partnership - PP - profit	13	N				
Distribution from partnership - PP - loss	13	N				
Distribution from trust - PP - profit	13	L				
Distribution from trust - PP - loss	13	L				
Landcare operation expenses P&T - PP	13	I				
Other deductions relating to distributions P&T - PP	13	X				
Net P&T distribution - PP	13					
Distribution from partnership - NPP - profit	13	O				
Distribution from partnership - NPP - loss	13	O				
Distribution from trust - NPP - profit	13	U				

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	Item	Label	Table 1	Table 2 A-C	Table 3 A-H	Table 4 A-E	Table 5 A-E	Table 6	Table 7	Table 8
Distribution from trust - NPP - loss	13	U					B			
Landcare operation expenses P&T - NPP	13	J					B		X	
Other deductions relating to distributions P&T - NPP	13	Y				B	B		X	
Net P&T distribution - NPP	13					B	B		X	
Total net partnership and trust distribution	Calc from item 12								X	
Total distribution from partnership & trusts	13					B	B			
Total partnership & trust deductions	13					B	B		x	
Deferred losses from partnership activities	16	F				B	B		x	
Deferred losses from sole trader activities	16	G				B	B		x	
Total deferred losses	16	H				B	B		x	
Net farm management withdrawals	17	E					B		x	
Net farm management deposits	17	E					B		x	
Drought investment allowance									x	
Net capital gain	18	A		X	X	B	B		x	X
Current year tax losses carried forward										
Total current year capital gains	18	H				B	B		X	
Net capital losses carried forward	18	V				B	B		X	
Total capital losses of current year applied	CGT								X	
Net capital losses of prior years applied	CGT								X	
Attributed foreign income	19	K+B+C					B		X	
Assessable foreign source income	20	E				B	B		X	
Other net foreign employment income	20	T					B		X	
Net foreign pension or annuity income WITHOUT a UPP	20	L					B		X	
Net foreign pension or annuity income WITH UPP	20	D					B		X	
Net foreign rent	20	R					B			
Other net foreign source income	20	M				B	B		X	
Foreign employment & pension income	Calc								X	
Australian franking credits from a NZ company	20	F					B		X	
net foreign employment income payment summary	20	U					B		X	
Exempt foreign employment income	20	N					B		X	
Gross rent	21	P				B	B		X	
Rental interest deductions	21	Q				B	B		X	
Capital works deductions	21	F				B	B		X	
Other rental deductions	21	U				B	B		X	
Total rental deductions	Calc					B	B		X	X
Net rent - profit	21					B	B			
Net rent - loss	21					B	B			
Net rent	21			X	X	B	B			X
Life insurance & friendly society bonuses	22	W					B		X	
Forestry managed investment scheme income	23	A					B		X	
Other salary & wages - Category 1	24	Y					B		X	
Other salary & wages - Category 2	24	V					B		X	

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Detailed tables index

	Item	Label	Table 9	Table 10	Table 11	Table 12	Table 13 A-C	Table 14 A-E	Table 15 A-E
Distribution from trust - NPP - loss	13	U		X				B	B
Landcare operation expenses P&T - NPP	13	J		X				B	B
Other deductions relating to distributions P&T - NPP	13	Y						B	B
Net P&T distribution - NPP	13							B	B
Total net partnership and trust distribution	Calc from item 12								
Total distribution from partnership & trusts	13							B	B
Total partnership & trust deductions	13							B	B
Deferred losses from partnership activities	16	F						B	B
Deferred losses from sole trader activities	16	G						B	B
Total deferred losses	16	H						B	B
Net farm management withdrawals	17	E		X				B	B
Net farm management deposits	17	E		X				B	B
Drought investment allowance									
Net capital gain	18	A					X	B	B
Current year tax losses carried forward									
Total current year capital gains	18	H						B	B
Net capital losses carried forward	18	V						B	B
Total capital losses of current year applied	CGT								
Net capital losses of prior years applied	CGT								
Attributed foreign income	19	K+B+C						B	B
Assessable foreign source income	20	E						B	B
Other net foreign employment income	20	T		X				B	B
Net foreign pension or annuity income WITHOUT a UPP	20	L		X					
Net foreign pension or annuity income WITH UPP	20	D		X				B	B
Net foreign rent	20	R		X				B	B
Other net foreign source income	20	M						B	B
Foreign employment & pension income	Calc								
Australian franking credits from a NZ company	20	F		X				B	B
net foreign employment income payment summary	20	U		X				B	B
Exempt foreign employment income	20	N		X				B	B
Gross rent	21	P						B	B
<i>Rental interest deductions</i>	21	Q						B	B
<i>Capital works deductions</i>	21	F						B	B
<i>Other rental deductions</i>	21	U						B	B
<i>Total rental deductions</i>	Calc							B	B
Net rent - profit	21							B	B
Net rent - loss	21							B	B
Net rent	21						X	B	B
Life insurance & friendly society bonuses	22	W		X				B	B
Forestry managed investment scheme income	23	A		X					
Other salary & wages - Category 1	24	Y		X				B	B
Other salary & wages - Category 2	24	V		X				B	B

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Detailed tables index

	Item	Label	Table 16	Table 17	Table 18	Table 19	Table 20	Table 21	Table 22 A-F
Distribution from trust - NPP - loss	13	U						B	
Landcare operation expenses P&T - NPP	13	J						B	
Other deductions relating to distributions P&T - NPP	13	Y						B	
Net P&T distribution - NPP	13							B	
Total net partnership and trust distribution	Calc from item 12								
Total distribution from partnership & trusts	13							B	
Total partnership & trust deductions	13							B	
Deferred losses from partnership activities	16	F						B	
Deferred losses from sole trader activities	16	G						B	
Total deferred losses	16	H						B	
Net farm management withdrawals	17	E						B	
Net farm management deposits	17	E						B	
Drought investment allowance									
Net capital gain	18	A						B	
Current year tax losses carried forward									
Total current year capital gains	18	H						B	
Net capital losses carried forward	18	V						B	
Total capital losses of current year applied	CGT								
Net capital losses of prior years applied	CGT								
Attributed foreign income	19	K+B+C						B	
Assessable foreign source income	20	E						B	
Other net foreign employment income	20	T						B	
Net foreign pension or annuity income WITHOUT a UPP	20	L						B	
Net foreign pension or annuity income WITH UPP	20	D						B	
Net foreign rent	20	R						B	
Other net foreign source income	20	M						B	
Foreign employment & pension income	Calc								
Australian franking credits from a NZ company	20	F						B	
net foreign employment income payment summary	20	U						B	
Exempt foreign employment income	20	N						B	
Gross rent	21	P						B	
<i>Rental interest deductions</i>	21	Q						B	
<i>Capital works deductions</i>	21	F						B	
<i>Other rental deductions</i>	21	U						B	
<i>Total rental deductions</i>	Calc							B	
Net rent - profit	21							B	
Net rent - loss	21							B	
Net rent	21							B	
Life insurance & friendly society bonuses	22	W						B	
Forestry managed investment scheme income	23	A							
Other salary & wages - Category 1	24	Y						B	
Other salary & wages - Category 2	24	V						B	

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	Item	Label	Table 23	Table 24	Table 25 A-F	Table 26 A-I
Distribution from trust - NPP - loss	13	U				
Landcare operation expenses P&T - NPP	13	J				
Other deductions relating to distributions P&T - NPP	13	Y				
Net P&T distribution - NPP	13					
Total net partnership and trust distribution	Calc from item 12					
Total distribution from partnership & trusts	13					
Total partnership & trust deductions	13					
Deferred losses from partnership activities	16	F				
Deferred losses from sole trader activities	16	G				
Total deferred losses	16	H				
Net farm management withdrawals	17	E				
Net farm management deposits	17	E				
Drought investment allowance						
Net capital gain	18	A				
Current year tax losses carried forward						
Total current year capital gains	18	H				
Net capital losses carried forward	18	V				
Total capital losses of current year applied	CGT					
Net capital losses of prior years applied	CGT					
Attributed foreign income	19	K+B+C				
Assessable foreign source income	20	E				
Other net foreign employment income	20	T				
Net foreign pension or annuity income WITHOUT a UPP	20	L				
Net foreign pension or annuity income WITH UPP	20	D				
Net foreign rent	20	R				
Other net foreign source income	20	M				
Foreign employment & pension income	Calc					
Australian franking credits from a NZ company	20	F				
net foreign employment income payment summary	20	U				
Exempt foreign employment income	20	N				
Gross rent	21	P				
<i>Rental interest deductions</i>	21	Q				
<i>Capital works deductions</i>	21	F				
<i>Other rental deductions</i>	21	U				
<i>Total rental deductions</i>	Calc					
Net rent - profit	21					
Net rent - loss	21					
Net rent	21					
Life insurance & friendly society bonuses	22	W				
Forestry managed investment scheme income	23	A				
Other salary & wages - Category 1	24	Y				
Other salary & wages - Category 2	24	V				

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	Item	Label	Table 1	Table 2 A-C	Table 3 A-H	Table 4 A-E	Table 5 A-E	Table 6	Table 7	Table 8
Other income n.e.i. - Category 1	24	Y					B		X	
Other income n.e.i. - Category 2	24	V					B		X	
Employee share schemes - assessable amount of the discounts	24	B					B			
Taxable professional income	24	Z					B		X	
Total salary & wages in assessable income	Calc					B	B		X	
Total income or loss	Box page 3		X	X	X	B	B		X	
Deductions										
Work related car expenses	D1	A	X			C	C		X	
Work related travel expenses	D2	B	X			C	C		X	
Work related uniform/clothing expenses	D3	C	X			C	C		X	
Work related self-education expenses	D4	D	X			C	C		X	
Other work related expenses	D5	E	X			C	C		X	
Total work related expenses	Calc (D1 to D5)		X	X	X	C	C		X	
Low value pool deduction	D6	K				C	C		X	
Interest deductions	D7	I				C	C		X	
Dividend deductions	D8	H				C	C		X	
Gifts or donations	D9	J	X		X	C	C		X	
Australian pension or annuity - with UPP									X	
Cost of managing tax affairs	D10	M				C	C		X	
Australian film industry incentives	D11	G					C		X	
Deductible amount UPP of foreign pension/annuity	D12	Y				C	C		X	
Non-employer sponsored super contributions	D13	H				C	C		X	
Deduction for project pool	D14	D					C		X	
Forestry managed investment scheme deduction	D15	F					C		X	
Election expenses	D15	E					C			
Other deductions	D15	J				C	C		X	
Total deductions	D		X	X	X	C	C		X	
Total income or loss less total deductions	D					B	B			
Losses										
Losses carried forward from earlier years - PP	L1	Q					C		X	
Losses carried forward from earlier years - NPP	L1	R					C		X	
Tax losses earlier years claimed - PP	L1	F					C		X	
Tax losses earlier years claimed - NPP	L1	Z					C		X	
Total tax losses of earlier years claimed (deducted)	Calc						C		X	
Current year tax losses carried forward	Calc								X	
Tax Offsets										
Spouse tax offset – dependent child	T1	P							X	
Spouse tax offset - housekeeper	T1	P					D		X	
Spouse tax offset - claiming part of the year	T1	P					D		X	

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Detailed tables index

	Item	Label	Table 9	Table 10	Table 11	Table 12	Table 13 A-C	Table 14 A-E	Table 15 A-E
Other income n.e.i. - Category 1	24	Y		X				B	B
Other income n.e.i. - Category 2	24	V						B	B
Employee share schemes - assessable amount of the discounts	24	B		X				B	
Taxable professional income	24	Z		X				B	B
Total salary & wages in assessable income	Calc								B
Total income or loss	Box page 3		X		X	X	X	B	B
Deductions									
Work related car expenses	D1	A						C	C
Work related travel expenses	D2	B						C	C
Work related uniform/clothing expenses	D3	C						C	C
Work related self-education expenses	D4	D						C	C
Other work related expenses	D5	E						C	C
Total work related expenses	Calc (D1 to D5)						X	C	C
Low value pool deduction	D6	K						C	C
Interest deductions	D7	I						C	C
Dividend deductions	D8	H						C	C
Gifts or donations	D9	J					X	C	C
Australian pension or annuity - with UPP									
Cost of managing tax affairs	D10	M						C	C
Australian film industry incentives	D11	G		X				C	C
Deductible amount UPP of foreign pension/annuity	D12	Y		X				C	C
Non-employer sponsored super contributions	D13	H						C	C
Deduction for project pool	D14	D		X					C
Forestry managed investment scheme deduction	D15	F		X				C	C
Election expenses	D15	E		X				C	C
Other deductions	D15	J						C	C
Total deductions	D						X	C	C
Total income or loss less total deductions	D							B	B
Losses									
Losses carried forward from earlier years - PP	L1	Q		X				C	C
Losses carried forward from earlier years - NPP	L1	R						C	C
Tax losses earlier years claimed - PP	L1	F						C	C
Tax losses earlier years claimed - NPP	L1	Z						C	C
Total tax losses of earlier years claimed (deducted)	Calc							C	C
Current year tax losses carried forward	Calc								
Tax Offsets									
Spouse tax offset – dependent child	T1	P							
Spouse tax offset - housekeeper	T1	P		X				D	D
Spouse tax offset - claiming part of the year	T1	P		X				D	D

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Detailed tables index

	Item	Label	Table 16	Table 17	Table 18	Table 19	Table 20	Table 21	Table 22 A-F
Other income n.e.i. - Category 1	24	Y						B	
Other income n.e.i. - Category 2	24	V						B	
Employee share schemes - assessable amount of the discounts	24	B						B	
Taxable professional income	24	Z						B	
Total salary & wages in assessable income	Calc							B	
Total income or loss	Box page 3							B	
Deductions									
Work related car expenses	D1	A						C	
Work related travel expenses	D2	B						C	
Work related uniform/clothing expenses	D3	C						C	
Work related self-education expenses	D4	D						C	
Other work related expenses	D5	E						C	
Total work related expenses	Calc (D1 to D5)							C	
Low value pool deduction	D6	K						C	
Interest deductions	D7	I						C	
Dividend deductions	D8	H						C	
Gifts or donations	D9	J						C	
Australian pension or annuity - with UPP									
Cost of managing tax affairs	D10	M						C	
Australian film industry incentives	D11	G						C	
Deductible amount UPP of foreign pension/annuity	D12	Y						C	
Non-employer sponsored super contributions	D13	H						C	
Deduction for project pool	D14	D						C	
Forestry managed investment scheme deduction	D15	F						C	
Election expenses	D15	E						C	
Other deductions	D15	J						C	
Total deductions	D							C	
Total income or loss less total deductions	D							B	
Losses									
Losses carried forward from earlier years - PP	L1	Q						C	
Losses carried forward from earlier years - NPP	L1	R						C	
Tax losses earlier years claimed - PP	L1	F						C	
Tax losses earlier years claimed - NPP	L1	Z						C	
Total tax losses of earlier years claimed (deducted)	Calc							C	
Current year tax losses carried forward	Calc								
Tax Offsets									
Spouse tax offset – dependent child	T1	P							
Spouse tax offset - housekeeper	T1	P						D	
Spouse tax offset - claiming part of the year	T1	P						D	

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Detailed tables index

	Item	Label	Table 23	Table 24	Table 25 A-F	Table 26 A-I
Other income n.e.i. - Category 1	24	Y				
Other income n.e.i. - Category 2	24	V				
Employee share schemes - assessable amount of the discounts	24	B				
Taxable professional income	24	Z				
Total salary & wages in assessable income	Calc					
Total income or loss	Box page 3					
Deductions						
Work related car expenses	D1	A				
Work related travel expenses	D2	B				
Work related uniform/clothing expenses	D3	C				
Work related self-education expenses	D4	D				
Other work related expenses	D5	E				
Total work related expenses	Calc (D1 to D5)					
Low value pool deduction	D6	K				
Interest deductions	D7	I				
Dividend deductions	D8	H				
Gifts or donations	D9	J				
Australian pension or annuity - with UPP						
Cost of managing tax affairs	D10	M				
Australian film industry incentives	D11	G				
Deductible amount UPP of foreign pension/annuity	D12	Y				
Non-employer sponsored super contributions	D13	H				
Deduction for project pool	D14	D				
Forestry managed investment scheme deduction	D15	F				
Election expenses	D15	E				
Other deductions	D15	J				
Total deductions	D					
Total income or loss less total deductions	D					
Losses						
Losses carried forward from earlier years - PP	L1	Q				
Losses carried forward from earlier years - NPP	L1	R				
Tax losses earlier years claimed - PP	L1	F				
Tax losses earlier years claimed - NPP	L1	Z				
Total tax losses of earlier years claimed (deducted)	Calc					
Current year tax losses carried forward	Calc					
Tax Offsets						
Spouse tax offset – dependent child	T1	P				
Spouse tax offset - housekeeper	T1	P				
Spouse tax offset - claiming part of the year	T1	P				

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Detailed tables index

	Item	Label	Table 1	Table 2 A-C	Table 3 A-H	Table 4 A-E	Table 5 A-E	Table 6	Table 7	Table 8
Spouse tax offset – received HCCA or BPA	T1								X	
Spouse tax offset - other	T1	P					D		X	
Spouse tax offset	T1	P				D	D		X	
<i>Spouse separate net income</i>	A2	R							X	
Basic parenting allowance									X	
Sole parent tax offset									X	
<i>Child-housekeeper's separate net income</i>	T1	V							X	
Senior Australians tax offset	Calc					D	D		X	
Pension income tax offset	Calc						D		X	
Annual superannuation income stream tax offset	T4	S					D		X	
30% private health insurance tax offset	T5	G					D		X	
Education tax refund	T6	L					D			
Education tax refund - number of primary school students	T6	W								
Education tax refund - number of secondary school students	T6	X								
Superannuation contributions spouse tax offset	T7	A					D			
Zone or overseas forces tax offset	T8	R				D	D		X	
Medical expenses tax offset	T9	X				D	D		X	
Parent/parent-in-law/invalid relative tax offset	T10	B					D		X	
Landcare & water tax offset brought forward	T11	T							X	
Entrepreneurs' tax offset-small business entity aggregate turnover	T13	K				E				
Entrepreneurs' tax offset-net small business entity income	T13	N				E				
Entrepreneurs' tax offset	Calc					D	D		X	
Other tax offsets	T14	C					D		X	
Life assurance bonus tax offset	Calc						D		X	
Low income tax offset	Calc					D	D		X	
Mature age workers tax offset	Calc					D	D		X	
Averaging tax offset							D		X	
Commonwealth of Australia benefits & payments tax offset							D		X	
Termination payment tax offset							D		X	
Total franking credits (also called Total imputation credits)				X	X	D	D		X	
Total tax offsets claimed on return form	T	U				D	D			
Total tax offsets calculated by the Tax Office	Calc					D	D			
Total tax offsets	Calc					D	D			
Adjustments										
Under 18 excepted net income	A1	J					B		X	
Super co-contribution - income from investment, partnership & other	A3	F					B		X	
- income from employment and business	A3	G					B		X	
- deductions from business income	A3	H					B		X	

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Detailed tables index

	Item	Label	Table 9	Table 10	Table 11	Table 12	Table 13 A-C	Table 14 A-E	Table 15 A-E
Spouse tax offset – received HCCA or BPA	T1								
Spouse tax offset - other	T1	P		X				D	D
Spouse tax offset	T1	P						D	D
<i>Spouse separate net income</i>	A2	R							
Basic parenting allowance									
Sole parent tax offset									
<i>Child-housekeeper's separate net income</i>	T1	V		X					
Senior Australians tax offset	Calc							D	D
Pension income tax offset	Calc							D	D
Annual superannuation income stream tax offset	T4	S							D
30% private health insurance tax offset	T5	G							D
Education tax refund	T6	L		X				D	D
Education tax refund - number of primary school students	T6	W		X					
Education tax refund - number of secondary school students	T6	X		X					
Superannuation contributions spouse tax offset	T7	A						D	D
Zone or overseas forces tax offset	T8	R						D	D
Medical expenses tax offset	T9	X						D	D
Parent/parent-in-law/invalid relative tax offset	T10	B		X				D	D
Landcare & water tax offset brought forward	T11	T		X					
Entrepreneurs' tax offset-small business entity aggregate turnover	T13	K							
Entrepreneurs' tax offset-net small business entity income	T13	N							
Entrepreneurs' tax offset	Calc							D	D
Other tax offsets	T14	C		X				D	D
Life assurance bonus tax offset	Calc			X				D	D
Low income tax offset	Calc							D	D
Mature age workers tax offset	Calc							D	D
Averaging tax offset								D	D
Commonwealth of Australia benefits & payments tax offset								D	D
Termination payment tax offset								D	D
Total franking credits (also called Total imputation credits)							X	D	D
Total tax offsets claimed on return form	T	U						D	D
Total tax offsets calculated by the Tax Office	Calc							D	D
Total tax offsets	Calc							D	D
Adjustments									
Under 18 excepted net income	A1	J		X				B	B
Super co-contribution - income from investment, partnership & other	A3	F		X				B	B
- income from employment and business	A3	G						B	B
- deductions from business income	A3	H						B	B

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Detailed tables index

	Item	Label	Table 16	Table 17	Table 18	Table 19	Table 20	Table 21	Table 22 A-F
Spouse tax offset – received HCCA or BPA	T1								
Spouse tax offset - other	T1	P						D	
Spouse tax offset	T1	P						D	
<i>Spouse separate net income</i>	A2	R							
Basic parenting allowance									
Sole parent tax offset									
<i>Child-housekeeper's separate net income</i>	T1	V							
Senior Australians tax offset	Calc							D	
Pension income tax offset	Calc							D	
Annual superannuation income stream tax offset	T4	S						D	
30% private health insurance tax offset	T5	G						D	
Education tax refund	T6	L						D	
Education tax refund - number of primary school students	T6	W							
Education tax refund - number of secondary school students	T6	X							
Superannuation contributions spouse tax offset	T7	A						D	
Zone or overseas forces tax offset	T8	R						D	
Medical expenses tax offset	T9	X						D	
Parent/parent-in-law/invalid relative tax offset	T10	B						D	
Landcare & water tax offset brought forward	T11	T							
Entrepreneurs' tax offset-small business entity aggregate turnover	T13	K							
Entrepreneurs' tax offset-net small business entity income	T13	N							
Entrepreneurs' tax offset	Calc							D	
Other tax offsets	T14	C						D	
Life assurance bonus tax offset	Calc							D	
Low income tax offset	Calc							D	
Mature age workers tax offset	Calc							D	
Averaging tax offset								D	
Commonwealth of Australia benefits & payments tax offset								D	
Termination payment tax offset								D	
Total franking credits (also called Total imputation credits)								D	
Total tax offsets claimed on return form	T	U						D	
Total tax offsets calculated by the Tax Office	Calc							D	
Total tax offsets	Calc							D	
Adjustments									
Under 18 excepted net income	A1	J						B	
Super co-contribution - income from investment, partnership & other	A3	F						B	
- income from employment and business	A3	G						B	
- deductions from business income	A3	H						B	

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Detailed tables index

	Item	Label	Table 23	Table 24	Table 25 A-F	Table 26 A-I
Spouse tax offset – received HCCA or BPA	T1					
Spouse tax offset - other	T1	P				
Spouse tax offset	T1	P				
<i>Spouse separate net income</i>	A2	R				
Basic parenting allowance						
Sole parent tax offset						
<i>Child-housekeeper's separate net income</i>	T1	V				
Senior Australians tax offset	Calc					
Pension income tax offset	Calc					
Annual superannuation income stream tax offset	T4	S				
30% private health insurance tax offset	T5	G				
Education tax refund	T6	L				
Education tax refund - number of primary school students	T6	W				
Education tax refund - number of secondary school students	T6	X				
Superannuation contributions spouse tax offset	T7	A				
Zone or overseas forces tax offset	T8	R				
Medical expenses tax offset	T9	X				
Parent/parent-in-law/invalid relative tax offset	T10	B				
Landcare & water tax offset brought forward	T11	T				
Entrepreneurs' tax offset-small business entity aggregate turnover	T13	K				
Entrepreneurs' tax offset-net small business entity income	T13	N				
Entrepreneurs' tax offset	Calc					
Other tax offsets	T14	C				
Life assurance bonus tax offset	Calc					
Low income tax offset	Calc					
Mature age workers tax offset	Calc					
Averaging tax offset						
Commonwealth of Australia benefits & payments tax offset						
Termination payment tax offset						
Total franking credits (also called Total imputation credits)						
Total tax offsets claimed on return form	T	U				
Total tax offsets calculated by the Tax Office	Calc					
Total tax offsets	Calc					
Adjustments						
Under 18 excepted net income	A1	J				
Super co-contribution - income from investment, partnership & other	A3	F				
- income from employment and business	A3	G				
- deductions from business income	A3	H				

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Detailed tables index

	Item	Label	Table 1	Table 2 A-C	Table 3 A-H	Table 4 A-E	Table 5 A-E	Table 6	Table 7	Table 8
Income tests										
Total reportable fringe benefits	IT1	W					B		X	
Reportable employer superannuation contributions	IT2	T					B		X	
Tax-free government pensions	IT3	U					B		X	
Target foreign income	IT4	V					B		X	
Net financial investment loss	IT5	X					B		X	
Net rental property loss	IT6	Y					B		X	
Child support you paid	IT7	Z					B		X	
Income tax credits										
Total tax withheld	8	\$				B	B		X	X
TFN amounts withheld from gross interest	10	M					B		X	
TFN amounts withheld from dividends	11	V					B		X	
Total TFN amounts withheld	Calc	19M+19V+13R				B				
Foreign tax credits	19	O				B	B			
Credit for tax withheld where ABN not quoted	13	P					B		X	
Share of franking credit from franked dividends	13	Q				B	B		X	
Credit for TFN amounts withheld from interest/dividend/trust	13	R					B		X	
Share of credit for tax paid by trustee	13	S					B		X	
Share of credit foreign resident withholding	13	A					B		X	
Share of National rental affordability scheme tax offset	13	B								
PSI - Tax withheld - voluntary agreement	14	G					B		X	
PSI - Tax withheld - ABN not quoted	14	H					B		X	
PSI - Tax withheld - labour hire or other	14	J					B		X	
Net business income/loss - tax withheld - voluntary agreement	15	D					B		X	
Net business income/loss - tax withheld - ABN not quoted	15	W					B		X	
Tax withheld - foreign resident withholding	15	E					B		X	
Net business income/loss - tax withheld - labour hire or other	15	F					B		X	
Tax withheld - lump sum payments in arrears	22	E					B		X	
Credit for interest on early payments	C1	L					B		X	
Section 98 A(2) deduction	Calc						B		X	
Personal services income										
PSI - Voluntary agreement	P1	M					E			
PSI - ABN not quoted	P1	N					E			
PSI - Labour hire or other	P1	O				E	E			
PSI - Other	P1	J				E	E			
PSI - Principal work deductions	P1	K					E			
PSI - Other deductions	P1	L				E	E			
Net PSI	P1	A				B	B		X	

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Detailed tables index

	Item	Label	Table 9	Table 10	Table 11	Table 12	Table 13 A-C	Table 14 A-E	Table 15 A-E
Income tests									
Total reportable fringe benefits	IT1	W						B	B
Reportable employer superannuation contributions	IT2	T						B	B
Tax-free government pensions	IT3	U						B	B
Target foreign income	IT4	V						B	B
Net financial investment loss	IT5	X						B	B
Net rental property loss	IT6	Y						B	B
Child support you paid	IT7	Z						B	B
Income tax credits									
Total tax withheld	8	\$						B	B
TFN amounts withheld from gross interest	10	M						B	B
TFN amounts withheld from dividends	11	V						B	B
Total TFN amounts withheld	Calc	19M+19V+13P							
Foreign tax credits	19	O						B	B
Credit for tax withheld where ABN not quoted	13	P		X				B	B
Share of franking credit from franked dividends	13	Q						B	B
Credit for TFN amounts withheld from interest/dividend/trust	13	R						B	B
Share of credit for tax paid by trustee	13	S		X				B	B
Share of credit foreign resident withholding	13	A		X				B	
Share of National rental affordability scheme tax offset	13	B		X					
PSI - Tax withheld - voluntary agreement	14	G		X				B	B
PSI - Tax withheld - ABN not quoted	14	H		X				B	B
PSI - Tax withheld - labour hire or other	14	J		X				B	B
Net business income/loss - tax withheld - voluntary agreement	15	D		X				B	B
Net business income/loss - tax withheld - ABN not quoted	15	W		X				B	B
Tax withheld - foreign resident withholding	15	E		X				B	B
Net business income/loss - tax withheld - labour hire or other	15	F		X				B	B
Tax withheld - lump sum payments in arrears	22	E		X				B	
Credit for interest on early payments	C1	L		X				B	B
Section 98 A(2) deduction	Calc			X				B	B
Personal services income									
PSI - Voluntary agreement	P1	M		X				E	E
PSI - ABN not quoted	P1	N		X				E	
PSI - Labour hire or other	P1	O						E	E
PSI - Other	P1	J						E	E
PSI - Principal work deductions	P1	K		X				E	E
PSI - Other deductions	P1	L						E	E
Net PSI	P1	A						B	B

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Detailed tables index

	Item	Label	Table 16	Table 17	Table 18	Table 19	Table 20	Table 21	Table 22 A-F
Income tests									
Total reportable fringe benefits	IT1	W						B	
Reportable employer superannuation contributions	IT2	T						B	
Tax-free government pensions	IT3	U						B	
Target foreign income	IT4	V						B	
Net financial investment loss	IT5	X						B	
Net rental property loss	IT6	Y						B	
Child support you paid	IT7	Z						B	
Income tax credits									
Total tax withheld	8	\$						B	
TFN amounts withheld from gross interest	10	M						B	
TFN amounts withheld from dividends	11	V						B	
Total TFN amounts withheld	Calc	19M+19V+13R							
Foreign tax credits	19	O						B	
Credit for tax withheld where ABN not quoted	13	P						B	
Share of franking credit from franked dividends	13	Q						B	
Credit for TFN amounts withheld from interest/dividend/trust	13	R						B	
Share of credit for tax paid by trustee	13	S						B	
Share of credit foreign resident withholding	13	A							
Share of National rental affordability scheme tax offset	13	B						B	
PSI - Tax withheld - voluntary agreement	14	G						B	
PSI - Tax withheld - ABN not quoted	14	H						B	
PSI - Tax withheld - labour hire or other	14	J						B	
Net business income/loss - tax withheld - voluntary agreement	15	D						B	
Net business income/loss - tax withheld - ABN not quoted	15	W						B	
Tax withheld - foreign resident withholding	15	E						B	
Net business income/loss - tax withheld - labour hire or other	15	F						B	
Tax withheld - lump sum payments in arrears	22	E							
Credit for interest on early payments	C1	L						B	
Section 98 A(2) deduction	Calc							B	
Personal services income									
PSI - Voluntary agreement	P1	M						E	
PSI - ABN not quoted	P1	N							
PSI - Labour hire or other	P1	O						E	
PSI - Other	P1	J						E	
PSI - Principal work deductions	P1	K						E	
PSI - Other deductions	P1	L						E	
Net PSI	P1	A						B	

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Detailed tables index

	Item	Label	Table 23	Table 24	Table 25 A-F	Table 26 A-I
Income tests						
Total reportable fringe benefits	IT1	W				
Reportable employer superannuation contributions	IT2	T				
Tax-free government pensions	IT3	U				
Target foreign income	IT4	V				
Net financial investment loss	IT5	X				
Net rental property loss	IT6	Y				
Child support you paid	IT7	Z				
Income tax credits						
Total tax withheld	8	\$				
TFN amounts withheld from gross interest	10	M				
TFN amounts withheld from dividends	11	V				
Total TFN amounts withheld	Calc	19M+19V+13F				
Foreign tax credits	19	O				
Credit for tax withheld where ABN not quoted	13	P				
Share of franking credit from franked dividends	13	Q				
Credit for TFN amounts withheld from interest/dividend/trust	13	R				
Share of credit for tax paid by trustee	13	S				
Share of credit foreign resident withholding	13	A				
Share of National rental affordability scheme tax offset	13	B				
PSI - Tax withheld - voluntary agreement	14	G				
PSI - Tax withheld - ABN not quoted	14	H				
PSI - Tax withheld - labour hire or other	14	J				
Net business income/loss - tax withheld - voluntary agreement	15	D				
Net business income/loss - tax withheld - ABN not quoted	15	W				
Tax withheld - foreign resident withholding	15	E				
Net business income/loss - tax withheld - labour hire or other	15	F				
Tax withheld - lump sum payments in arrears	22	E				
Credit for interest on early payments	C1	L				
Section 98 A(2) deduction	Calc					
Personal services income						
PSI - Voluntary agreement	P1	M				
PSI - ABN not quoted	P1	N				
PSI - Labour hire or other	P1	O				
PSI - Other	P1	J				
PSI - Principal work deductions	P1	K				
PSI - Other deductions	P1	L				
Net PSI	P1	A				

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	Item	Label	Table 1	Table 2 A-C	Table 3 A-H	Table 4 A-E	Table 5 A-E	Table 6	Table 7	Table 8
Business income										
Business income/gross payment - ABN not quoted - PP	P8	C					E		X	
Gross payments foreign withholding - PP	P8	A							X	
Business income/gross payment - Voluntary - PP	P8	E					E		X	
Business income/gross payment - Labour hire or other - PP	P8	N					E		X	
Assessable government industry payments - PP	P8	G					E		X	
Other business income - PP	P8	I				E	E			
Business income/gross payment - ABN not quoted - NPP	P8	D					E		X	
Gross payments foreign withholding - NPP	P8	B					E		X	
Business income/gross payment - Voluntary - NPP	P8	F					E		X	
Business income/gross payment - Labour hire or other - NPP	P8	O					E		X	
Assessable government industry payments - NPP	P8	H					E		X	
Other business income - NPP	P8	J				E	E			
Total business income - PP	P8					E	E		X	
Total business income - NPP	P8					E	E		X	
Total business income	P8					E	E		X	
Business expenses										
Opening stock	P8	K				E	E		X	
Purchases & other costs	P8	L				E	E		X	
Closing stock	P8	M				E	E		X	
Cost of sales	P8					E	E		X	
Foreign resident withholding expenses	P8	U							X	
Contractor/subcontractor & commission expenses	P8	F				E	E		X	
Superannuation expenses	P8	G				E	E		X	
Bad Debts	P8	I					E		X	
Lease expenses	P8	J				E	E		X	
Rental expenses	P8	K				E	E		X	
Interest expenses within Australia	P8	Q				E	E		X	
Interest expenses overseas	P8	R					E		X	
Depreciation expenses	P8	M				E	E		X	
Motor vehicle expenses	P8	N				E	E		X	
Repairs & maintenance	P8	O				E	E		X	
Other expenses	P8	P				E	E		X	
Total expenses - PP	P8	S				E	E			
Total expenses - NPP	P8	T				E	E			
Total business expenses	P8		X			E	E		X	
Business reconciliation items										
Deduction for environmental protection expenses	P8	V					E		X	
Section 40-880 deduction	P8	A					E		X	
Business deduction for project pool	P8	L					E		X	

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	Item	Label	Table 9	Table 10	Table 11	Table 12	Table 13 A-C	Table 14 A-E	Table 15 A-E
Business income									
Business income/gross payment - ABN not quoted - PP	P8	C		X				E	E
Gross payments foreign withholding - PP	P8	A		X					E
Business income/gross payment - Voluntary - PP	P8	E		X				E	E
Business income/gross payment - Labour hire or other - PP	P8	N		X				E	E
Assessable government industry payments - PP	P8	G		X				E	E
Other business income - PP	P8	I						E	E
Business income/gross payment - ABN not quoted - NPP	P8	D		X				E	E
Gross payments foreign withholding - NPP	P8	B		X				E	
Business income/gross payment - Voluntary - NPP	P8	F		X				E	E
Business income/gross payment - Labour hire or other - NPP	P8	O		X				E	E
Assessable government industry payments - NPP	P8	H		X				E	E
Other business income - NPP	P8	J						E	E
Total business income - PP	P8							E	E
Total business income - NPP	P8							E	E
Total business income	P8							E	E
Business expenses									
Opening stock	P8	K						E	E
Purchases & other costs	P8	L						E	E
Closing stock	P8	M						E	E
Cost of sales	P8							E	E
Foreign resident withholding expenses	P8	U		X				E	E
Contractor/subcontractor & commission expenses	P8	F						E	E
Superannuation expenses	P8	G						E	E
Bad Debts	P8	I		X				E	E
Lease expenses	P8	J						E	E
Rental expenses	P8	K						E	E
Interest expenses within Australia	P8	Q						E	E
Interest expenses overseas	P8	R		X				E	E
Depreciation expenses	P8	M						E	E
Motor vehicle expenses	P8	N						E	E
Repairs & maintenance	P8	O						E	E
Other expenses	P8	P						E	E
Total expenses - PP	P8	S						E	E
Total expenses - NPP	P8	T						E	E
Total business expenses	P8							E	E
Business reconciliation items									
Deduction for environmental protection expenses	P8	V		X				E	E
Section 40-880 deduction	P8	A		X				E	E
Business deduction for project pool	P8	L		X				E	E

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	Item	Label	Table 16	Table 17	Table 18	Table 19	Table 20	Table 21	Table 22 A-F
Business income									
Business income/gross payment - ABN not quoted - PP	P8	C						E	
Gross payments foreign withholding - PP	P8	A						E	
Business income/gross payment - Voluntary - PP	P8	E						E	
Business income/gross payment - Labour hire or other - PP	P8	N						E	
Assessable government industry payments - PP	P8	G						E	
Other business income - PP	P8	I						E	
Business income/gross payment - ABN not quoted - NPP	P8	D						E	
Gross payments foreign withholding - NPP	P8	B							
Business income/gross payment - Voluntary - NPP	P8	F						E	
Business income/gross payment - Labour hire or other - NPP	P8	O						E	
Assessable government industry payments - NPP	P8	H						E	
Other business income - NPP	P8	J						E	
Total business income - PP	P8							E	
Total business income - NPP	P8							E	
Total business income	P8							E	
Business expenses									
Opening stock	P8	K						E	
Purchases & other costs	P8	L						E	
Closing stock	P8	M						E	
Cost of sales	P8							E	
Foreign resident withholding expenses	P8	U						E	
Contractor/subcontractor & commission expenses	P8	F						E	
Superannuation expenses	P8	G						E	
Bad Debts	P8	I						E	
Lease expenses	P8	J						E	
Rental expenses	P8	K						E	
Interest expenses within Australia	P8	Q						E	
Interest expenses overseas	P8	R						E	
Depreciation expenses	P8	M						E	
Motor vehicle expenses	P8	N						E	
Repairs & maintenance	P8	O						E	
Other expenses	P8	P						E	
Total expenses - PP	P8	S						E	
Total expenses - NPP	P8	T						E	
Total business expenses	P8							E	
Business reconciliation items									
Deduction for environmental protection expenses	P8	V						E	
Section 40-880 deduction	P8	A						E	
Business deduction for project pool	P8	L						E	

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	Item	Label	Table 23	Table 24	Table 25 A-F	Table 26 A-I
Business income						
Business income/gross payment - ABN not quoted - PP	P8	C				
Gross payments foreign withholding - PP	P8	A				
Business income/gross payment - Voluntary - PP	P8	E				
Business income/gross payment - Labour hire or other - PP	P8	N				
Assessable government industry payments - PP	P8	G				
Other business income - PP	P8	I				
Business income/gross payment - ABN not quoted - NPP	P8	D				
Gross payments foreign withholding - NPP	P8	B				
Business income/gross payment - Voluntary - NPP	P8	F				
Business income/gross payment - Labour hire or other - NPP	P8	O				
Assessable government industry payments - NPP	P8	H				
Other business income - NPP	P8	J				
Total business income - PP	P8					
Total business income - NPP	P8					
Total business income	P8					
Business expenses						
Opening stock	P8	K				
Purchases & other costs	P8	L				
Closing stock	P8	M				
Cost of sales	P8					
Foreign resident withholding expenses	P8	U				
Contractor/subcontractor & commission expenses	P8	F				
Superannuation expenses	P8	G				
Bad Debts	P8	I				
Lease expenses	P8	J				
Rental expenses	P8	K				
Interest expenses within Australia	P8	Q				
Interest expenses overseas	P8	R				
Depreciation expenses	P8	M				
Motor vehicle expenses	P8	N				
Repairs & maintenance	P8	O				
Other expenses	P8	P				
Total expenses - PP	P8	S				
Total expenses - NPP	P8	T				
Total business expenses	P8					
Business reconciliation items						
Deduction for environmental protection expenses	P8	V				
Section 40-880 deduction	P8	A				
Business deduction for project pool	P8	L				

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	Item	Label	Table 1	Table 2 A-C	Table 3 A-H	Table 4 A-E	Table 5 A-E	Table 6	Table 7	Table 8
Small business and general business tax break	P8	F					E			
Land degradation expenses	P8	W					E		X	
Income reconciliation adjustments	P8	X				E	E		X	
Expense reconciliation adjustments	P8	H				E	E		X	
Net business income										
Net income or loss from business this year - PP	P8	B				E	E			
Net income or loss from business this year - NPP	P8	C				E	E			
Deferred non-commercial business losses PY - PP	P8	D					E			
Deferred non-commercial business losses PY - NPP	P8	E				E	E			
Net business income/loss - PP - profit	P8	Y				B	B			
Net business income/loss - PP - loss	P8	Y				B	B			
Net business income/loss - PP	P8	Y		X	X				X	
Net business income/loss - NPP - profit	P8	Z				B	B			
Net business income/loss - NPP - loss	P8	Z				B	B			
Net business income/loss - NPP	P8	Z		X	X				X	
Total net business income/loss	P8					B	B		X	
Small business entity - deduction for low cost assets (less than \$1,000)	P10	A							X	
Small business entity - deduction for general pool assets (less than 25 years)	P10	B							X	
Small business entity - deduction for long-life pool assets (25 years or more)	P10	C							X	
Other business and professional items										
Trade debtors	P11	E				E	E			
Trade creditors	P12	F				E	E			
Total salary & wage expenses	P13	G				E	E		X	
Payments to related entities	P14	H				E	E		X	
Intangible depreciating assets 1st deducted	P15	I					E		X	
Other depreciating assets 1st deducted	P16	J				E	E		X	
Termination value - intangible depreciating assets	P17	D					E		X	
Termination value - other depreciating assets	P18	K				E	E		X	

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	Item	Label	Table 9	Table 10	Table 11	Table 12	Table 13 A-C	Table 14 A-E	Table 15 A-E
Small business and general business tax break	P8	F		X				E	E
Land degradation expenses	P8	W		X				E	E
Income reconciliation adjustments	P8	X						E	E
Expense reconciliation adjustments	P8	H						E	E
Net business income									
Net income or loss from business this year - PP	P8	B						E	E
Net income or loss from business this year - NPP	P8	C						E	E
Deferred non-commercial business losses PY - PP	P8	D		X				E	E
Deferred non-commercial business losses PY - NPP	P8	E						E	E
Net business income/loss - PP - profit	P8	Y						B	B
Net business income/loss - PP - loss	P8	Y						B	B
Net business income/loss - PP	P8	Y					X		
Net business income/loss - NPP - profit	P8	Z						B	B
Net business income/loss - NPP - loss	P8	Z						B	B
Net business income/loss - NPP	P8	Z					X		
Total net business income/loss	P8							B	B
Small business entity - deduction for low cost assets (less than \$1,000)	P10	A							
Small business entity - deduction for general pool assets (less than 25 years)	P10	B							
Small business entity - deduction for long-life pool assets (25 years or more)	P10	C							
Other business and professional items									
Trade debtors	P11	E						E	E
Trade creditors	P12	F						E	E
Total salary & wage expenses	P13	G						E	E
Payments to related entities	P14	H						E	E
Intangible depreciating assets 1st deducted	P15	I		X				E	E
Other depreciating assets 1st deducted	P16	J						E	E
Termination value - intangible depreciating assets	P17	D		X				E	E
Termination value - other depreciating assets	P18	K						E	E

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	Item	Label	Table 16	Table 17	Table 18	Table 19	Table 20	Table 21	Table 22 A-F
Small business and general business tax break	P8	F						E	
Land degradation expenses	P8	W						E	
Income reconciliation adjustments	P8	X						E	
Expense reconciliation adjustments	P8	H						E	
Net business income									
Net income or loss from business this year - PP	P8	B						E	
Net income or loss from business this year - NPP	P8	C						E	
Deferred non-commercial business losses PY - PP	P8	D						E	
Deferred non-commercial business losses PY - NPP	P8	E						E	
Net business income/loss - PP - profit	P8	Y						B	
Net business income/loss - PP - loss	P8	Y						B	
Net business income/loss - PP	P8	Y							
Net business income/loss - NPP - profit	P8	Z						B	
Net business income/loss - NPP - loss	P8	Z						B	
Net business income/loss - NPP	P8	Z							
Total net business income/loss	P8							B	
Small business entity - deduction for low cost assets (less than \$1,000)	P10	A							
Small business entity - deduction for general pool assets (less than 25 years)	P10	B							
Small business entity - deduction for long-life pool assets (25 years or more)	P10	C							
Other business and professional items									
Trade debtors	P11	E						E	
Trade creditors	P12	F						E	
Total salary & wage expenses	P13	G						E	
Payments to related entities	P14	H						E	
Intangible depreciating assets 1st deducted	P15	I						E	
Other depreciating assets 1st deducted	P16	J						E	
Termination value - intangible depreciating assets	P17	D						E	
Termination value - other depreciating assets	P18	K						E	

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	Item	Label	Table 23	Table 24	Table 25 A-F	Table 26 A-I
Small business and general business tax break	P8	F				
Land degradation expenses	P8	W				
Income reconciliation adjustments	P8	X				
Expense reconciliation adjustments	P8	H				
Net business income						
Net income or loss from business this year - PP	P8	B				
Net income or loss from business this year - NPP	P8	C				
Deferred non-commercial business losses PY - PP	P8	D				
Deferred non-commercial business losses PY - NPP	P8	E				
Net business income/loss - PP - profit	P8	Y				
Net business income/loss - PP - loss	P8	Y				
Net business income/loss - PP	P8	Y				
Net business income/loss - NPP - profit	P8	Z				
Net business income/loss - NPP - loss	P8	Z				
Net business income/loss - NPP	P8	Z				
Total net business income/loss	P8		X			
Small business entity - deduction for low cost assets (less than \$1,000)	P10	A				
Small business entity - deduction for general pool assets (less than 25 years)	P10	B				
Small business entity - deduction for long-life pool assets (25 years or more)	P10	C				
Other business and professional items						
Trade debtors	P11	E				
Trade creditors	P12	F				
Total salary & wage expenses	P13	G				
Payments to related entities	P14	H				
Intangible depreciating assets 1st deducted	P15	I				
Other depreciating assets 1st deducted	P16	J				
Termination value - intangible depreciating assets	P17	D				
Termination value - other depreciating assets	P18	K				

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	Item	Label	Table 1	Table 2 A-C	Table 3 A-H	Table 4 A-E	Table 5 A-E	Table 6	Table 7	Table 8
Rental property schedule (NAT 2683)										
Rental income	NAT 2683	A								
Other rental income	NAT 2683	B								
Advertising for tenants	NAT 2683	D								
Body corporate fees	NAT 2683	E								
Borrowing expenses	NAT 2683	F								
Cleaning expenses	NAT 2683	G								
Council rates	NAT 2683	H								
Plant depreciation	NAT 2683	I								
Gardening/lawnmowing expenses	NAT 2683	J								
Insurance	NAT 2683	K								
Interest on loan(s)	NAT 2683	L								
Land tax	NAT 2683	M								
Legal fees	NAT 2683	N								
Pest control	NAT 2683	O								
Property agent fees/commission	NAT 2683	P								
Repairs and maintenance	NAT 2683	Q								
Stationary, telephone and postage	NAT 2683	S								
Travel expenses	NAT 2683	T								
Water charges	NAT 2683	U								
Sundry rental expenses	NAT 2683	V								
Capital works deduction	NAT 2683	R								
Net rental income	NAT 2683	X								
HELP debt										
Number of individuals incurring a HELP debt posting	Calc									
HELP debt postings incurred	Calc									
HELP debt yet to be repaid in full	Calc									
Overview of the individual tax system										
1950-51 to 1959-60										
1960-61 to 1969-70										
1970-71 to 1979-80										
1980-81 to 1989-90										
1990-91 to 1999-00										
2000-01 to 2009-10										

* All Item and Label descriptions, unless otherwise footnoted, refer to the item and label as per the 2010 individual income tax return

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	Item	Label	Table 9	Table 10	Table 11	Table 12	Table 13 A-C	Table 14 A-E	Table 15 A-E
Rental property schedule (NAT 2683)									
Rental income	NAT 2683	A							
Other rental income	NAT 2683	B							
Advertising for tenants	NAT 2683	D							
Body corporate fees	NAT 2683	E							
Borrowing expenses	NAT 2683	F							
Cleaning expenses	NAT 2683	G							
Council rates	NAT 2683	H							
Plant depreciation	NAT 2683	I							
Gardening/lawnmowing expenses	NAT 2683	J							
Insurance	NAT 2683	K							
Interest on loan(s)	NAT 2683	L							
Land tax	NAT 2683	M							
Legal fees	NAT 2683	N							
Pest control	NAT 2683	O							
Property agent fees/commission	NAT 2683	P							
Repairs and maintenance	NAT 2683	Q							
Stationary, telephone and postage	NAT 2683	S							
Travel expenses	NAT 2683	T							
Water charges	NAT 2683	U							
Sundry rental expenses	NAT 2683	V							
Capital works deduction	NAT 2683	R							
Net rental income	NAT 2683	X							
HELP debt									
Number of individuals incurring a HELP debt posting		Calc							
HELP debt postings incurred		Calc							
HELP debt yet to be repaid in full		Calc							
Overview of the individual tax system									
1950-51 to 1959-60									
1960-61 to 1969-70									
1970-71 to 1979-80									
1980-81 to 1989-90									
1990-91 to 1999-00									
2000-01 to 2009-10									

* All Item and Label descriptions, unless otherwise footnoted, refer to the item and label as per the 2010 individual income tax return

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	Item	Label	Table 16	Table 17	Table 18	Table 19	Table 20	Table 21	Table 22 A-F
Rental property schedule (NAT 2683)									
Rental income	NAT 2683	A	X						
Other rental income	NAT 2683	B	X						
Advertising for tenants	NAT 2683	D	X						
Body corporate fees	NAT 2683	E	X						
Borrowing expenses	NAT 2683	F	X						
Cleaning expenses	NAT 2683	G	X						
Council rates	NAT 2683	H	X						
Plant depreciation	NAT 2683	I	X						
Gardening/lawnmoving expenses	NAT 2683	J	X						
Insurance	NAT 2683	K	X						
Interest on loan(s)	NAT 2683	L	X						
Land tax	NAT 2683	M	X						
Legal fees	NAT 2683	N	X						
Pest control	NAT 2683	O	X						
Property agent fees/commission	NAT 2683	P	X						
Repairs and maintenance	NAT 2683	Q	X						
Stationary, telephone and postage	NAT 2683	S	X						
Travel expenses	NAT 2683	T	X						
Water charges	NAT 2683	U	X						
Sundry rental expenses	NAT 2683	V	X						
Capital works deduction	NAT 2683	R	X						
Net rental income	NAT 2683	X	X						
HELP debt									
Number of individuals incurring a HELP debt posting	Calc				X				
HELP debt postings incurred	Calc				X				
HELP debt yet to be repaid in full	Calc					X	X		
Overview of the individual tax system									
1950-51 to 1959-60									A
1960-61 to 1969-70									B
1970-71 to 1979-80									C
1980-81 to 1989-90									D
1990-91 to 1999-00									E
2000-01 to 2009-10									F

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	Item	Label	Table 23	Table 24	Table 25 A-F	Table 26 A-I
Rental property schedule (NAT 2683)						
Rental income	NAT 2683	A				
Other rental income	NAT 2683	B				
Advertising for tenants	NAT 2683	D				
Body corporate fees	NAT 2683	E				
Borrowing expenses	NAT 2683	F				
Cleaning expenses	NAT 2683	G				
Council rates	NAT 2683	H				
Plant depreciation	NAT 2683	I				
Gardening/lawnmowing expenses	NAT 2683	J				
Insurance	NAT 2683	K				
Interest on loan(s)	NAT 2683	L				
Land tax	NAT 2683	M				
Legal fees	NAT 2683	N				
Pest control	NAT 2683	O				
Property agent fees/commission	NAT 2683	P				
Repairs and maintenance	NAT 2683	Q				
Stationary, telephone and postage	NAT 2683	S				
Travel expenses	NAT 2683	T				
Water charges	NAT 2683	U				
Sundry rental expenses	NAT 2683	V				
Capital works deduction	NAT 2683	R				
Net rental income	NAT 2683	X				
HELP debt						
Number of individuals incurring a HELP debt posting		Calc				
HELP debt postings incurred		Calc				
HELP debt yet to be repaid in full		Calc				
Overview of the individual tax system						
1950-51 to 1959-60						
1960-61 to 1969-70						
1970-71 to 1979-80						
1980-81 to 1989-90						
1990-91 to 1999-00						
2000-01 to 2009-10						

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